



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Sales and Use Tax Exemption Extended  
For Labor and Equipment Used in the  
Repair and Maintenance of Certain Aircraft**

Effective May 20, 2013, the sales and use tax exemption for replacement engines, parts, equipment, and labor used in or for the maintenance or repair of rotary wing aircraft (i.e. helicopters) was expanded to include aircraft that exceed **2,000 pounds** in maximum certified takeoff weight. Previously, the exemption for labor charges was limited to rotary wing aircraft that exceed **10,000 pounds** in maximum certified takeoff weight. The exemption for replacement engines, parts, and equipment was limited to rotary wing aircraft that exceed **10,300 pounds** in maximum certified takeoff weight.

Dealers who make tax-exempt charges for replacement engines, parts, equipment, and labor used in or for the maintenance or repair of aircraft over **2,000 pounds** are required to document the Federal Aviation Administration registration number (“N-number”) and the maximum certified takeoff weight of the eligible aircraft on the bill of sale, invoice, or other tangible evidence of sale.

Current exemptions for qualified and fixed wing aircraft are unchanged. Replacement engines, parts, equipment, and labor used in or for the maintenance or repair of fixed wing aircraft with a maximum certified takeoff weight of more than **2,000 pounds** remain exempt.

**References:** Section 4, Chapter 2013-42, Laws of Florida; Sections 212.02(33), 212.08(7)(ee) and (rr), and 212.0801, Florida Statutes (2012)

**For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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